

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE THREE MONTHS ENDED
SEPTEMBER 30, 2005**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
QUARTERLY FINANCIAL REPORTS
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City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
September 30, 2005
(Unaudited)
GAAP Basis
(qt1bscons)

	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
ASSETS:							
Cash and Cash Equivalents	\$ 16,263,239.96	\$ 5,932,420.98	\$ (4,134,719.75)	\$ 297,714.51	\$ 18,358,655.70	\$ 8,155,802.27	\$ 26,514,457.97
Restricted Cash	3,916,250.91	2,668,724.67	1,683,304.02	80,925.95	8,349,205.55	37,735,812.63	46,085,018.18
Investments	28,110,383.15	1,076,174.57	21,240,293.40	17,141,996.71	67,568,847.83	54,401,277.75	121,970,125.58
Receivables	20,849,775.36	6,738,816.85	(2,334,929.66)	590.56	25,254,253.11	17,560,252.04	42,814,505.15
Prepaid Expenses						4,804,378.04	4,804,378.04
Due From Other Funds	2,030,914.23	4,482.56	129,753.90		2,165,150.69	(19,346.51)	2,145,804.18
Inventories	731,985.70				731,985.70	942,197.80	1,674,183.50
Property and Equipment, Net						583,481,469.37	583,481,469.37
TOTAL ASSETS:	\$ 71,902,549.31	\$ 16,420,619.63	\$ 16,583,701.91	\$ 17,521,227.73	\$ 122,428,098.58	\$ 707,061,843.39	\$ 829,489,941.97
LIABILITIES AND FUND EQUITY							
LIABILITIES:							
Accounts Payable	\$ 3,466,271.67	\$ 7,138,145.91	\$ 11,191,122.31	\$ 1,200.00	\$ 21,796,739.89	\$ 5,409,523.74	\$ 27,206,263.63
Retainage Payable	22,720.34		249,356.42		272,076.76	4,043,625.12	4,315,701.88
Accrued Liabilities	713,811.70	15,493.18			729,304.88	10,874,837.98	11,604,142.86
Other Liabilities		456,208.53			456,208.53	5,376,684.09	5,832,892.62
Insurance Claims Payable	835,000.00				835,000.00		835,000.00
Due to Other Funds	4,482.56	149,477.06			153,959.62	1,991,844.56	2,145,804.18
Due to School District	1,902,060.60				1,902,060.60		1,902,060.60
Bonds Pay Due in more than one year						340,357,851.55	340,357,851.55
Accrual for Compensated Absences						1,911,598.36	1,911,598.36
Deferred Revenue	18,970,617.74	1,895,458.81			20,866,076.55	510.00	20,866,586.55
Taxes Collected in Advance	(3,244.30)				(3,244.30)		(3,244.30)
TOTAL LIABILITIES	25,911,720.31	9,654,783.49	11,440,478.73	1,200.00	47,008,182.53	369,966,475.40	416,974,657.93

City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
September 30, 2005
(Unaudited)
GAAP Basis
(qt1bscons)

	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
FUND EQUITY:							
Investment in Capital Assets, net of Related Debt						328,577,984.39	328,577,984.39
Retained Earnings:							
Reserved for Equipment Replacement						312,920.08	312,920.08
Reserved for Coverage Account						5,289,609.00	5,289,609.00
Reserved for PFCs						4,468,202.43	4,468,202.43
Reserved for Revenue Bond O&M						8,172,000.00	8,172,000.00
Reserved for Revenue Fund						2,164,769.97	2,164,769.97
Unreserved						(11,890,117.88)	(11,890,117.88)
Fund Balances:							
Reserved:							
Encumbrances	5,977,515.88	1,841,286.28	4,755,023.96		12,573,826.12		12,573,826.12
Arts & Cultural Events		117,747.76					117,747.76
Cemetery and Other Trust Funds				14,644,138.64	14,644,138.64		14,644,138.64
Library Trust Funds				2,875,889.09	2,875,889.09		2,875,889.09
Workmen's Compensation	2,388,525.00				2,388,525.00		2,388,525.00
Health Insurance	956,761.02				956,761.02		956,761.02
Inventory	709,034.21				709,034.21		709,034.21
Advances	1,743,446.56				1,743,446.56		1,743,446.56
Special Revenue Reserve	2,068,940.62				2,068,940.62		2,068,940.62
Revenue Stabilization	10,098,844.56				10,098,844.56		10,098,844.56
General Liability Insurance	1,079,643.56				1,079,643.56		1,079,643.56
Unreserved:							
Designated Continued Appropriations		4,806,802.10			4,806,802.10		4,806,802.10
Designated Capital Projects			388,199.22		388,199.22		388,199.22
Undesignated	20,968,117.59				20,968,117.59		20,968,117.59
Total Fund Equity:	45,990,829.00	6,765,836.14	5,143,223.18	17,520,027.73	75,419,916.05	337,095,367.99	412,515,284.04
Total Liabilities & Equity	\$ 71,902,549.31	\$ 16,420,619.63	\$ 16,583,701.91	\$ 17,521,227.73	\$ 122,428,098.58	\$ 707,061,843.39	\$ 829,489,941.97

City of Manchester, New Hampshire
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
- All Governmental Fund Types -
For the Quarter ended September 30, 2005
(Unaudited)
(qt1regov)

	General	Special Revenue	Capital Projects	Permanent Trust Funds	Total (Memorandum Only)
REVENUE:					
Taxes	\$ 45,108,121.11				\$ 45,108,121.11
Federal and State Grants and Aid	744,186.48	\$ 999,797.10			1,743,983.58
Nonenterprise charge:sales&service	1,147,394.94	96,341.55			1,243,736.49
Licenses and Permits	5,663,187.96				5,663,187.96
Interest	688,225.83	13,087.27	\$ 106,351.51	\$ 61,539.05	869,203.66
Contributions				27,179.13	27,179.13
Other	85,628.71	852,860.25		409,789.90	1,348,278.86
TOTAL REVENUES:	53,436,745.03	1,962,086.17	106,351.51	498,508.08	56,003,690.79
EXPENDITURES					
Current					
General Government	6,144,770.75	1,371,203.20	14,509,909.58	22,086.54	22,047,970.07
Public Safety	9,843,846.63	365,669.83			10,209,516.46
Health and Sanitation	531,894.78	302,870.61			834,765.39
Highways and Streets	5,085,287.41	736,693.00	395,965.22		6,217,945.63
Welfare and Human Services	307,424.87	47,138.28			354,563.15
Education and Library	661,452.46		28,112.40		689,564.86
Parks and Recreation	1,059,058.91	603,487.69	358,367.83		2,020,914.43
Investment management fee				6,262.72	6,262.72
Debt Service:					
Principal Retirement	2,333,753.22				2,333,753.22
Interest	791,782.51				791,782.51
TOTAL EXPENDITURES	26,759,271.54	3,427,062.61	15,292,355.03	28,349.26	45,507,038.44
Excess/(deficiency) of Revenues Over Expenditures	26,677,473.49	(1,464,976.44)	(15,186,003.52)	470,158.82	10,496,652.35
OTHER FINANCING SOURCES(USES):					
Transfers In		2,147,065.00			2,147,065.00
Transfers Out	(2,147,065.00)				(2,147,065.00)
TOTAL OTHER	(2,147,065.00)	2,147,065.00	-	-	-
Excess(deficiency) of rev and other sources over exp and other uses	24,530,408.49	682,088.56	(15,186,003.52)	470,158.82	10,496,652.35
Fund Balance, Beginning of Period	21,460,420.51	6,083,747.58	20,329,226.70	17,049,868.91	64,923,263.70
Fund Balance, End of Period	\$ 45,990,829.00	\$ 6,765,836.14	\$ 5,143,223.18	\$ 17,520,027.73	\$ 75,419,916.05

City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
September 30, 2005
(Unaudited)
GAAP Basis
(qt1bscomp)

	General 9/30/2005	General 9/30/2004	Increase (Decrease)	Percent Change
ASSETS:				
Cash and Cash Equivalents	\$ 16,263,239.96	\$ 2,431,210.22	\$ 13,832,029.74	568.94
Restricted Cash	3,916,250.91	2,551,971.17	1,364,279.74	53.46
Investments	28,110,383.15	42,841,213.07	(14,730,829.92)	(34.38)
Receivables	20,849,775.36	5,041,991.06	15,807,784.30	313.52
Prepaid Expenses		2,595.74	(2,595.74)	(100.00)
Due From Other Funds	2,030,914.23	1,825,734.28	205,179.95	11.24
Due from School District		2,131,647.09	(2,131,647.09)	(100.00)
Inventories	731,985.70	578,429.06	153,556.64	26.55
TOTAL ASSETS:	\$ 71,902,549.31	\$ 57,404,791.69	\$ 14,497,757.62	25.26
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts Payable	\$ 3,466,271.67	\$ 3,348,741.03	\$ 117,530.64	3.51
Retainage Payable	22,720.34	22,346.07	374.27	1.67
Accrued Liabilities	713,811.70	983,874.14	(270,062.44)	(27.45)
Insurance Claims Payable	835,000.00	621,964.00	213,036.00	34.25
Due to Other Funds	4,482.56	507.10	3,975.46	783.96
Due to School District	1,902,060.60		1,902,060.60	
Deferred Revenue	18,970,617.74	2,742,588.71	16,228,029.03	591.70
Taxes Collected in Advance	(3,244.30)		(3,244.30)	
TOTAL LIABILITIES	25,911,720.31	7,720,021.05	18,191,699.26	235.64
FUND EQUITY:				
Retained Earnings:				
Fund Balances:				
Reserved:				
Encumbrances	5,977,515.88	5,560,101.41	417,414.47	7.51
Workmen's Compensation	2,388,525.00	2,715,004.00	(326,479.00)	(12.02)
Health Insurance	956,761.02	1,933,868.00	(977,106.98)	(50.53)
Inventory	709,034.21	595,338.51	113,695.70	19.10
Advances	1,743,446.56	1,700,039.30	43,407.26	2.55
Special Revenue Reserve	2,068,940.62	1,439,303.12	629,637.50	43.75
Revenue Stabilization	10,098,844.56	9,633,625.00	465,219.56	4.83
Tax Rate Stabilization Reserve		641,902.98	(641,902.98)	(100.00)
General Liability Insurance	1,079,643.56	1,349,058.00	(269,414.44)	(19.97)
Unreserved:				
Undesignated	20,968,117.59	24,116,530.32	(3,148,412.73)	(13.05)
Total Fund Equity:	45,990,829.00	49,684,770.64	(3,693,941.64)	(7.43)
Total Liabilities & Equity	\$ 71,902,549.31	\$ 57,404,791.69	\$ 14,497,757.62	25.26

City of Manchester, New Hampshire
Statements of Revenues, Expenditures and Changes in
Fund Balances - Actual
- General Fund -
For the Six Months Ended December 31, 2005 & 2004
(Unaudited)
GAAP Basis
(qt2recomp)

	FY 2006 Actuals	FY 2005 Actuals	Inc(Dec) Actuals	Percent Change
REVENUE:				
Taxes	\$ 45,108,121.11	\$ 43,655,041.13	\$ 1,453,079.98	3.33
Federal and State Grants in Aid	744,186.48	616,994.23	127,192.25	20.61
Nonenterprise charges for sales and services	1,147,394.94	1,131,299.76	16,095.18	1.42
Licenses and Permits	5,663,187.96	5,770,591.43	(107,403.47)	(1.86)
Interest	688,225.83	332,969.41	355,256.42	106.69
Other	85,628.71	1,504,825.19	(1,419,196.48)	(94.31)
TOTAL REVENUES:	<u>53,436,745.03</u>	<u>53,011,721.15</u>	<u>425,023.88</u>	<u>0.80</u>
EXPENDITURES:				
Current:				
General Government	6,144,770.75	6,191,775.36	(47,004.61)	(0.76)
Public Safety	9,843,846.63	8,982,398.14	861,448.49	9.59
Health and Sanitation	531,894.78	498,912.22	32,982.56	6.61
Highways and Streets	5,085,287.41	4,718,795.67	366,491.74	7.77
Welfare and Human Services	307,424.87	296,908.88	10,515.99	3.54
Education and Library	661,452.46	620,533.14	40,919.32	6.59
Parks and Recreation	1,059,058.91	1,031,277.52	27,781.39	2.69
Debt Service:				
Principal Retirement	2,333,753.22	2,668,626.59	(334,873.37)	(12.55)
Interest	791,782.51	875,794.85	(84,012.34)	(9.59)
TOTAL EXPENDITURES:	<u>26,759,271.54</u>	<u>25,885,022.37</u>	<u>874,249.17</u>	<u>3.38</u>
Excess/(deficiency) of Revenues Over Expenditures	26,677,473.49	27,126,698.78	(449,225.29)	(1.66)
OTHER FINANCING SOURCES(USES):				
Proceeds of refunding bonds		12,490,248.56	(12,490,248.56)	(100.00)
Payment to refunded bond escrow agn		(12,336,057.26)	12,336,057.26	(100.00)
Transfers In		83.96	(83.96)	(100.00)
Transfers Out	(2,147,065.00)	(2,661,665.00)	514,600.00	(19.33)
TOTAL OTHER:	<u>(2,147,065.00)</u>	<u>(2,507,389.74)</u>	<u>360,324.74</u>	<u>(14.37)</u>
Excess(deficiency) of rev and other sources over exp and other uses	24,530,408.49	24,619,309.04	(88,900.55)	(0.36)
Fund Balance, Beginning of Period	<u>21,460,420.51</u>	<u>25,065,461.60</u>	<u>(3,605,041.09)</u>	<u>(14.38)</u>
Fund Balance, End of Period	<u>\$ 45,990,829.00</u>	<u>\$ 49,684,770.64</u>	<u>\$ (3,693,941.64)</u>	<u>(7.43)</u>

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department With Restricted Items
For The Three Months Ended September 30, 2005 And 2004
(Unaudited)
Budget Basis
(qt1budcomp)

	FY 2006 Modified	FY 2006 Obligations	FY 2006 Unobligated	FY 2006 Percent	FY 2005 Modified	FY 2005 Obligations	FY 2005 Unobligated	FY 2005 Percent
AGENCIES								
ALDERMEN	\$ 175,016.00	\$ 43,395.29	\$ 131,620.71	75.20	\$ 152,039.00	\$ 35,991.47	\$ 116,047.53	76.33
ASSESSORS	729,769.00	166,115.51	563,653.49	77.24	691,439.00	151,309.63	540,129.37	78.12
BUILDING	1,513,815.00	395,194.98	1,118,620.02	73.89	1,442,667.00	330,130.38	1,112,536.62	77.12
CITY CLERK	1,357,159.00	264,690.50	1,092,468.50	80.50	1,380,415.00	338,093.31	1,042,321.69	75.51
MEDO	261,449.00	61,316.12	200,132.88	76.55	224,682.00	33,166.13	191,515.87	85.24
CITY SOLICITOR	1,238,816.00	513,331.97	725,484.03	58.56	990,365.00	407,183.95	583,181.05	58.89
FINANCE	1,278,340.00	272,185.82	1,006,154.18	78.71	1,338,604.00	378,697.17	959,906.83	71.71
INFORMATION SYSTEMS	2,200,660.00	793,933.63	1,406,726.37	63.92	2,097,776.00	844,882.60	1,252,893.40	59.72
MAYOR	292,190.00	66,993.04	225,196.96	77.07	284,370.00	63,834.68	220,535.32	77.55
OFFICE OF YOUTH SERVICES	553,705.00	142,454.79	411,250.21	74.27	550,180.00	102,822.90	447,357.10	81.31
HUMAN RESOURCES	973,012.00	(136,229.08)	1,109,241.08	114.00	1,011,203.00	730,947.03	280,255.97	27.72
PLANNING	943,180.00	215,500.74	727,679.26	77.15	882,157.00	204,437.57	677,719.43	76.83
BUILDING MAINTENANCE DIVISION	7,155,301.00	4,981,927.34	2,173,373.66	30.37	6,337,767.18	4,319,116.46	2,018,650.72	31.85
TAX COLLECTOR	758,038.00	167,516.06	590,521.94	77.90	710,507.00	157,537.18	552,969.82	77.83
FIRE	21,515,501.00	5,087,847.21	16,427,653.79	76.35	20,124,430.00	4,597,301.68	15,527,128.32	77.16
POLICE	21,297,533.00	4,928,435.50	16,369,097.50	76.86	19,813,024.23	4,714,604.26	15,098,419.97	76.20
HEALTH	3,390,123.00	530,904.67	2,859,218.33	84.34	3,183,162.00	492,376.86	2,690,785.14	84.53
HIGHWAY	19,718,624.00	4,955,467.70	14,763,156.30	74.87	19,008,689.82	4,615,557.17	14,393,132.65	75.72
TRAFFIC	3,077,520.00	637,848.03	2,439,671.97	79.27	3,129,736.00	621,560.69	2,508,175.31	80.14
WELFARE	1,271,386.00	320,213.92	951,172.08	74.81	1,222,126.00	309,466.30	912,659.70	74.68
PARKS & RECREATION	3,381,847.00	1,009,779.52	2,372,067.48	70.14	3,417,725.00	971,063.04	2,446,661.96	71.59
MCTV	458,665.00	116,000.00	342,665.00	74.71	417,480.00		417,480.00	100.00
LIBRARY	2,701,475.00	668,227.94	2,033,247.06	75.26	2,464,747.00	626,958.33	1,837,788.67	74.56
ELDERLY SERVICES	295,138.00	95,275.36	199,862.64	67.72	296,393.00	92,489.61	203,903.39	68.79
TOTAL AGENCIES	96,538,262.00	26,298,326.56	70,239,935.44	72.76	91,171,684.23	25,139,528.40	66,032,155.83	72.43
NON DEPARTMENTAL ITEMS								
SALARY ADJUSTMENT					19,938.77		19,938.77	100.00
CONTINGENCY	548,150.00		548,150.00	100.00	89,182.00		89,182.00	100.00
CIVIC CONTRIBUTIONS	165,000.00	86,047.37	78,952.63	47.85	146,184.00	85,436.15	60,747.85	41.56
NON CITY PROGRAMS	68,817.00	68,817.00			68,134.00	68,134.00		
SAFETY REVIEW BOARD	40,000.00	5,610.52	34,389.48	85.97	40,000.00	8,267.49	31,732.51	79.33
COMMUNITY IMPROVEMENT PROGRAM	2,244,565.00	2,147,065.00	97,500.00	4.34	1,911,665.00	1,911,665.00		
MOTORIZED EQUIPMENT REPLACEMENT	750,000.00	516,956.78	233,043.22	31.07	200,000.00	65,809.81	134,190.19	67.10
TRANSIT SUBSIDY	1,074,691.00	1,074,691.00			1,011,785.00	1,011,785.00		
EMPLOYEE MEDICAL SERVICES	100,000.00	33,659.50	66,340.50	66.34	105,150.00	49,542.50	55,607.50	52.88
CONSERVATION COMMISSION	10,000.00	864.28	9,135.72	91.36	14,522.00	11.17	14,510.83	99.92
MATURING DEBT	9,986,025.00	2,333,753.22	7,652,271.78	76.63	9,833,050.00	2,668,626.59	7,164,423.41	72.86
INTEREST ON MATURING DEBT	5,481,700.00	791,782.51	4,689,917.49	85.56	7,725,100.00	875,794.85	6,849,305.15	88.66
TECHNOLOGY RESERVE	250,000.00	15,522.72	234,477.28	93.79				
TRUST FUND (MER)	500,000.00		500,000.00	100.00				
TOTAL NON DEPARTMENTAL ITEMS	21,218,948.00	7,074,769.90	14,144,178.10	66.66	21,164,710.77	6,745,072.56	14,419,638.21	68.13
TOTAL GENERAL FUND	\$ 117,757,210.00	\$ 33,373,096.46	\$ 84,384,113.54	71.66	\$ 112,336,395.00	\$ 31,884,600.96	\$ 80,451,794.04	71.62

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Three Months Ended September 30, 2005 And 2004
 (Unaudited)
 Budget Basis
 (qt1budnbnf)

	FY 2006 Modified	FY 2006 Obligations	FY 2006 Unobligated	FY 2006 Percent	FY 2005 Modified	FY 2005 Obligations	FY 2005 Unobligated	FY 2005 Percent
AGENCIES								
ALDERMEN	\$ 70,000.00	\$ 17,500.00	\$ 52,500.00	75.00	\$ 66,919.00	\$ 17,500.00	\$ 49,419.00	73.85
ASSESSORS	576,470.00	131,572.34	444,897.66	77.18	539,136.00	122,794.30	416,341.70	77.22
BUILDING	1,121,461.00	256,575.42	864,885.58	77.12	1,074,065.00	250,957.91	823,107.09	76.63
CITY CLERK	1,101,995.00	212,355.52	889,639.48	80.73	1,028,683.00	242,466.86	786,216.14	76.43
MEDO	206,439.00	47,693.31	158,745.69	76.90	188,051.00	26,666.11	161,384.89	85.82
CITY SOLICITOR	986,659.00	256,207.92	730,451.08	74.03	769,105.00	192,374.49	576,730.51	74.99
FINANCE	1,047,625.00	225,191.85	822,433.15	78.50	1,132,563.00	331,988.60	800,574.40	70.69
INFORMATION SYSTEMS	1,811,723.00	702,011.87	1,109,711.13	61.25	1,741,669.00	766,406.88	975,262.12	56.00
MAYOR	218,554.00	50,015.03	168,538.97	77.12	214,162.00	49,189.08	164,972.92	77.03
OFFICE OF YOUTH SERVICES	424,840.00	112,597.41	312,242.59	73.50	431,121.00	81,574.39	349,546.61	81.08
HUMAN RESOURCES	723,452.00	190,318.33	533,133.67	73.69	711,586.00	183,040.79	528,545.21	74.28
PLANNING	725,677.00	166,640.03	559,036.97	77.04	680,793.00	160,199.61	520,593.39	76.47
BUILDING MAINTENANCE DIVISION	6,806,539.00	4,897,907.79	1,908,631.21	28.04	6,016,339.00	4,254,211.11	1,762,127.89	29.29
TAX COLLECTOR	587,954.00	124,787.59	463,166.41	78.78	550,195.00	122,708.43	427,486.57	77.70
FIRE	16,213,849.00	3,857,866.20	12,355,982.80	76.21	15,214,677.00	3,559,901.75	11,654,775.25	76.60
POLICE	16,567,336.00	3,823,759.59	12,743,576.41	76.92	15,667,526.23	3,794,916.90	11,872,609.33	75.78
HEALTH	2,555,748.00	407,126.66	2,148,621.34	84.07	2,408,524.00	385,795.80	2,022,728.20	83.98
HIGHWAY	16,405,469.00	4,105,736.91	12,299,732.09	74.97	15,833,734.00	3,922,340.45	11,911,393.55	75.23
TRAFFIC	2,697,487.00	574,199.62	2,123,287.38	78.71	2,761,803.00	553,368.05	2,208,434.95	79.96
WELFARE	1,099,324.00	281,056.46	818,267.54	74.43	1,066,784.00	261,517.36	805,266.64	75.49
PARKS & RECREATION	2,776,524.00	829,844.84	1,946,679.16	70.11	2,870,876.00	829,400.25	2,041,475.75	71.11
MCTV	433,600.00	116,000.00	317,600.00	73.25	391,080.00		391,080.00	100.00
LIBRARY	2,107,021.00	538,149.63	1,568,871.37	74.46	1,954,148.00	511,469.23	1,442,678.77	73.83
ELDERLY SERVICES	220,659.00	76,708.41	143,950.59	65.24	225,816.00	76,764.63	149,051.37	66.01
TOTAL AGENCIES	77,486,405.00	22,001,822.73	55,484,582.27	71.61	73,539,355.23	20,697,552.98	52,841,802.25	71.86

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Three Months Ended September 30, 2005 And 2004
 (Unaudited)
 Budget Basis
 (qt1budnbnf)

	FY 2006 Modified	FY 2006 Obligations	FY 2006 Unobligated	FY 2006 Percent	FY 2005 Modified	FY 2005 Obligations	FY 2005 Unobligated	FY 2005 Percent
RESTRICTED ITEMS								
HEALTH INSURANCE	8,131,877.00	1,716,487.75	6,415,389.25	78.89	7,744,150.00	2,046,389.58	5,697,760.42	73.58
DENTAL INSURANCE	852,642.00	179,135.01	673,506.99	78.99	778,172.00	158,398.77	619,773.23	79.64
DEATH BENEFIT	85,474.00	13,968.39	71,505.61	83.66	86,862.00	17,818.75	69,043.25	79.49
WORKER'S COMPENSATION	1,036,014.00	225,134.59	810,879.41	78.27	1,021,494.00	244,949.68	776,544.32	76.02
DISABILITY INSURANCE	79,924.00	13,698.36	66,225.64	82.86	72,783.00	16,798.03	55,984.97	76.92
CITY RETIREMENT	2,323,317.00	502,041.11	1,821,275.89	78.39	2,170,542.00	483,438.06	1,687,103.94	77.73
FIRE STATE PENSION	2,063,974.00	464,797.23	1,599,176.77	77.48	1,828,919.00	396,330.59	1,432,588.41	78.33
POLICE STATE PENSION	1,229,735.00	267,485.57	962,249.43	78.25	949,057.00	209,672.69	739,384.31	77.91
FICA	2,580,878.00	554,146.47	2,026,731.53	78.53	2,280,025.00	523,657.47	1,756,367.53	77.03
UNEMPLOYMENT	20,000.00	20,000.00			40,000.00	40,000.00		
TUITION	50,000.00	20,704.69	29,295.31	58.59	80,000.00	19,983.45	60,016.55	75.02
CGL INSURANCE	598,523.00	319,178.84	279,344.16	46.67	581,084.00	284,538.35	296,545.65	51.03
TOTAL RESTRICTED ITEMS	19,052,358.00	4,296,778.01	14,755,579.99	77.45	17,633,088.00	4,441,975.42	13,191,112.58	74.81
NON DEPARTMENTAL ITEMS								
SALARY ADJUSTMENT					19,938.77		19,938.77	100.00
CONTINGENCY	548,150.00		548,150.00	100.00	89,182.00		89,182.00	100.00
CIVIC CONTRIBUTIONS	165,000.00	86,047.37	78,952.63	47.85	146,184.00	85,436.15	60,747.85	41.56
NON CITY PROGRAMS	68,817.00	68,817.00			68,134.00	68,134.00		
SAFETY REVIEW BOARD	40,000.00	5,610.52	34,389.48	85.97	40,000.00	8,267.49	31,732.51	79.33
COMMUNITY IMPROVEMENT PROGRAM	2,244,565.00	2,147,065.00	97,500.00	4.34	1,911,665.00	1,911,665.00		
MOTORIZED EQUIPMENT REPLACEMENT	750,000.00	516,956.78	233,043.22	31.07	200,000.00	65,809.81	134,190.19	67.10
TRANSIT SUBSIDY	1,074,691.00	1,074,691.00			1,011,785.00	1,011,785.00		
EMPLOYEE MEDICAL SERVICES	100,000.00	33,659.50	66,340.50	66.34	105,150.00	49,542.50	55,607.50	52.88
CONSERVATION COMMISSION	9,499.00	590.10	8,908.90	93.79	13,763.00	11.17	13,751.83	99.92
MATURING DEBT	9,986,025.00	2,333,753.22	7,652,271.78	76.63	9,833,050.00	2,668,626.59	7,164,423.41	72.86
INTEREST ON MATURING DEBT	5,481,700.00	791,782.51	4,689,917.49	85.56	7,725,100.00	875,794.85	6,849,305.15	88.66
TECHNOLOGY RESERVE	250,000.00	15,522.72	234,477.28	93.79				
TRUST FUND (MER)	500,000.00		500,000.00	100.00				
TOTAL NON DEPARTMENTAL ITEMS	21,218,447.00	7,074,495.72	14,143,951.28	66.66	21,163,951.77	6,745,072.56	14,418,879.21	68.13
TOTAL GENERAL FUND	\$ 117,757,210.00	\$ 33,373,096.46	\$ 84,384,113.54	71.66	\$ 112,336,395.00	\$ 31,884,600.96	\$ 80,451,794.04	71.62

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For the Quarter Ended September 30, 2005
 (Unaudited)
 Budget Basis
 (qt1revagen)

	<u>Modified Budget</u>	<u>Revenue Recognized</u>	<u>Unrecognized Balance</u>	<u>Percentage Unrecognized</u>
AGENCIES				
ASSESSORS	\$ 792,960.00	\$ 28,796.27	\$ 764,163.73	96.37
BUILDING	2,050,000.00	447,692.24	1,602,307.76	78.16
CITY CLERK	1,565,425.00	117,760.57	1,447,664.43	92.48
MEDO	120,901.00	50.00	120,851.00	99.96
CITY SOLICITOR	463,810.00		463,810.00	100.00
FINANCE	7,798,656.00	700,856.44	7,097,799.56	91.01
INFORMATION SYSTEMS	114,235.00	859.57	113,375.43	99.25
HUMAN RESOURCES	17,000.00	2,005.00	14,995.00	88.21
PLANNING BOARD	319,000.00	35,264.28	283,735.72	88.95
BUILDING MAINTENANCE DIVISION	6,351,635.00	14.46	6,351,620.54	100.00
TAX COLLECTOR	16,691,000.00	4,303,483.57	12,387,516.43	74.22
FIRE	393,250.00	34,887.24	358,362.76	91.13
POLICE	2,112,649.00	385,906.83	1,726,742.17	81.73
HEALTH	1,932,108.00	32,292.00	1,899,816.00	98.33
HIGHWAY	3,724,836.00	1,193,227.26	2,531,608.74	67.97
TRAFFIC	4,778,627.00	1,021,088.01	3,757,538.99	78.63
WELFARE	75,000.00	12,871.59	62,128.41	82.84
CEMETERY, PARKS & RECREATION	655,352.00	87,676.91	567,675.09	86.62
TOTAL AGENCIES	<u>\$ 49,956,444.00</u>	<u>\$ 8,404,732.24</u>	<u>\$ 41,551,711.76</u>	<u>83.18</u>

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type - General Fund
Non-Property Tax Revenues
For The Quarter Ended September 30, 2005
(Unaudited)
Budget Basis
(qt1revnprp)

	Modified Budget	Revenue Recognized	Unrecognized Balance	Percentage Unrecognized
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 40,000.00	\$ 9,651.06	\$ 30,348.94	75.87
MISCELLANEOUS TAXES	62,000.00	17,078.17	44,921.83	72.45
INTEREST AND PENALTIES	635,000.00	49,379.09	585,620.91	92.22
CABLE FRANCHISE FEES	951,000.00		951,000.00	100.00
TOTAL TAXES, INTEREST AND PENALTIES	1,688,000.00	76,108.32	1,611,891.68	95.49
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,635,000.00	4,375,647.22	12,259,352.78	73.70
LICENSES	382,050.00	42,614.25	339,435.75	88.85
PERMITS	5,786,527.00	1,257,676.49	4,528,850.51	78.27
TOTAL LICENSES AND PERMITS	22,803,577.00	5,675,937.96	17,127,639.04	75.11
INTERGOVERNMENTAL				
FEDERAL REVENUES	257,000.00	18,052.54	238,947.46	92.98
PAYMENTS IN LIEU OF TAXES	769,160.00		769,160.00	100.00
STATE REVENUES	6,378,551.00	726,133.94	5,652,417.06	88.62
TOTAL INTERGOVERNMENTAL	7,404,711.00	744,186.48	6,660,524.52	89.95
SALES AND SERVICES				
GENERAL REVENUES	151,218.00	54,717.82	96,500.18	63.82
PUBLIC SAFETY	176,600.00	48,071.66	128,528.34	72.78
HIGHWAY	589,700.00	182,688.67	407,011.33	69.02
TRAFFIC	847,000.00	182,963.77	664,036.23	78.40
CIVIC CENTER PARKING	410,000.00	52,809.07	357,190.93	87.12
SANITATION	30,000.00	7,060.95	22,939.05	76.46
HEALTH		2,760.00	(2,760.00)	
CEMETERY, PARKS & RECREATION	172,237.00	60,975.00	111,262.00	64.60
ZONING BOARD	27,000.00	6,000.00	21,000.00	77.78
PARKING VIOLATIONS	1,188,000.00	261,611.00	926,389.00	77.98
COURT FINES	60,000.00	19,066.00	40,934.00	68.22
OTHER FINES	13,000.00	1,350.00	11,650.00	89.62
FEES	1,041,200.00	222,168.01	819,031.99	78.66
WITNESS FEES	100,100.00	32,362.99	67,737.01	67.67
TOTAL SALES AND SERVICES	4,806,055.00	1,134,604.94	3,671,450.06	76.39
OTHER REVENUE SOURCES				
INTEREST INCOME	2,250,000.00	688,225.83	1,561,774.17	69.41
FUND TRANSFERS	350,100.00	50.00	350,050.00	99.99
REIMBURSEMENTS	1,082,640.00	51,703.56	1,030,936.44	95.22
RENTALS	755,200.00	1,892.50	753,307.50	99.75
SCHOOL CHARGEBACKS	8,718,360.00	26,917.36	8,691,442.64	99.69
MISCELLANEOUS	97,801.00	5,105.29	92,695.71	94.78
TOTAL OTHER REVENUE SOURCES	13,254,101.00	773,894.54	12,480,206.46	94.16
TOTAL	<u>\$ 49,956,444.00</u>	<u>\$ 8,404,732.24</u>	<u>\$ 41,551,711.76</u>	<u>83.18</u>

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Quarter Ended September 30, 2005 and 2004
(Unaudited)
Budget Basis
(qt1revcomp)

	Actual FY 2005	Modified Budget FY 06	Difference Actual 05 vs Budget 06	Percentage Difference of FY05 vs FY06	3 Months Actual FY05	3 Months Actual FY06	Difference Actual 05 vs Actual 06	Percentage Difference of FY05 vs FY06
TAXES, INTEREST AND PENALTIES								
BOAT TAXES	\$ 38,103.00	\$ 40,000.00	\$ 1,897.00	4.98	\$ 9,244.00	\$ 9,651.00	\$ 407.00	4.40
MISCELLANEOUS TAXES	90,455.00	62,000.00	(28,455.00)	(31.46)	45,713.00	17,078.00	(28,634.00)	(62.64)
INTEREST AND PENALTIES	576,663.00	635,000.00	58,337.00	10.12	100,131.00	49,379.00	(50,751.00)	(50.69)
CABLE FRANCHISE FEES	1,158,850.00	951,000.00	(207,850.00)	(17.94)				
TOTAL TAXES, INTEREST AND PENALTIES	1,864,071.00	1,688,000.00	(176,071.00)	(9.45)	155,088.00	76,108.00	(78,979.00)	(50.93)
LICENSES AND PERMITS								
AUTO REGISTRATIONS	16,077,401.00	16,635,000.00	557,599.00	3.47	4,194,116.00	4,375,647.00	181,531.00	4.33
LICENSES	392,333.00	382,050.00	(10,283.00)	(2.62)	51,284.00	42,614.00	(8,669.00)	(16.91)
PERMITS	5,494,380.00	5,786,527.00	292,147.00	5.32	1,539,191.00	1,257,676.00	(281,514.00)	(18.29)
TOTAL LICENSES AND PERMITS	21,964,114.00	22,803,577.00	839,463.00	3.82	5,784,591.00	5,675,937.00	(108,653.00)	(1.88)
INTERGOVERNMENTAL								
FEDERAL REVENUES	463,684.00	257,000.00	(206,684.00)	(44.57)	100,549.00	18,052.00	(82,496.00)	(82.05)
PAYMENTS IN LIEU OF TAXES	798,094.00	769,160.00	(28,934.00)	(3.63)				
STATE REVENUES	6,390,826.00	6,378,551.00	(12,275.00)	(0.19)	516,445.00	726,133.00	209,688.00	40.60
TOTAL INTERGOVERNMENTAL	7,652,604.00	7,404,711.00	(247,893.00)	(3.24)	616,994.00	744,186.00	127,192.00	20.61
SALES AND SERVICES								
GENERAL REVENUES	159,744.00	151,218.00	(8,526.00)	(5.34)	78,001.00	54,717.00	(23,283.00)	(29.85)
PUBLIC SAFETY	184,083.00	176,600.00	(7,483.00)	(4.07)	51,203.00	48,071.00	(3,131.00)	(6.12)
HIGHWAY	534,128.00	589,700.00	55,572.00	9.42	176,440.00	182,688.00	6,248.00	3.54
TRAFFIC	805,533.00	847,000.00	41,467.00	5.15	189,790.00	182,963.00	(6,826.00)	(3.60)
CIVIC CENTER PARKING	256,346.00	410,000.00	153,654.00	59.94	29,753.00	52,809.00	23,056.00	77.49
SANITATION	24,039.00	30,000.00	5,961.00	24.80	5,383.00	7,060.00	1,677.00	31.17
HEALTH	10,075.00		(10,075.00)	(100.00)	2,624.00	2,760.00	136.00	5.18
CEMETERY, PARKS & RECREATION	182,671.00	172,237.00	(10,434.00)	(5.71)	53,047.00	60,975.00	7,928.00	14.95
ZONING BOARD	37,690.00	27,000.00	(10,690.00)	(28.36)	11,660.00	6,000.00	(5,660.00)	(48.54)
PARKING VIOLATIONS	1,173,659.00	1,188,000.00	14,341.00	1.22	241,515.00	261,611.00	20,096.00	8.32
COURT FINES	71,234.00	60,000.00	(11,234.00)	(15.77)	17,483.00	19,066.00	1,583.00	9.05
OTHER FINES	25,225.00	13,000.00	(12,225.00)	(48.46)	4,950.00	1,350.00	(3,600.00)	(72.73)
FEES	1,126,538.00	1,041,200.00	(85,338.00)	(7.58)	227,558.00	222,168.00	(5,389.00)	(2.37)
WITNESS FEES	97,177.00	100,100.00	2,923.00	3.01	27,933.00	32,362.00	4,429.00	15.86
TOTAL SALES AND SERVICES	4,688,142.00	4,806,055.00	117,913.00	2.52	1,117,340.00	1,134,604.00	17,264.00	1.55
OTHER REVENUE SOURCES								
INTEREST INCOME	1,398,585.00	2,250,000.00	851,415.00	60.88	332,969.00	688,225.00	355,256.00	106.69
FUND TRANSFERS	2,881,013.00	350,100.00	(2,530,913.00)	(87.85)	84.00	50.00	(34.00)	(40.48)
REIMBURSEMENTS	914,715.00	1,082,640.00	167,925.00	18.36	85,722.00	51,703.00	(34,018.00)	(39.68)
RENTALS	758,475.00	755,200.00	(3,275.00)	(0.43)	2,057.00	1,892.00	(164.00)	(8.00)
SCHOOL CHARGEBACKS	7,332,699.00	8,718,360.00	1,385,661.00	18.90	17,374.00	26,917.00	9,543.00	54.93
MISCELLANEOUS	403,002.00	97,801.00	(305,201.00)	(75.73)	285,827.00	5,105.00	(280,722.00)	(98.21)
TOTAL OTHER REVENUE SOURCES	13,688,489.00	13,254,101.00	(434,388.00)	(3.17)	724,033.00	773,894.00	49,860.00	6.89
TOTAL	\$ 49,857,420.00	\$ 49,956,444.00	\$ 99,024.00	0.20	\$ 8,398,046.00	\$ 8,404,732.00	\$ 6,685.00	0.08

City of Manchester, New Hampshire
Combining Balance Sheet
- Special Revenue Funds -
September 30, 2005
(Unaudited)
(qt1bsspec)

	HUD Section 108	Cash Special Projects Fund	CDBG Fund	Other Grants Fund	Civic Center Fund	Expendable Trust Fund	Revolving Loan Fund	Combined Special Revenue Funds
ASSETS:								
Cash and Cash Equivalents	\$ 162,727.75	\$ 3,435,832.57	\$ 59,930.50	\$ 2,259,898.46		\$ 11,816.26	\$ 2,215.44	\$ 5,932,420.98
Restricted Cash				1,895,919.41	\$ 666,527.22		106,278.04	2,668,724.67
Investments						1,076,174.57		1,076,174.57
Receivables	6,126,698.87		(11,525.00)	45,072.06	268,750.00	90.02	309,730.90	6,738,816.85
Due From Other Funds	4,482.56							4,482.56
TOTAL ASSETS:	<u>\$ 6,293,909.18</u>	<u>\$ 3,435,832.57</u>	<u>\$ 48,405.50</u>	<u>\$ 4,200,889.93</u>	<u>\$ 935,277.22</u>	<u>\$ 1,088,080.85</u>	<u>\$ 418,224.38</u>	<u>\$ 16,420,619.63</u>
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts Payable	\$ 6,250,000.00	\$ 207,325.03	\$ 206,755.13	\$ 474,065.75				\$ 7,138,145.91
Accrued Liabilities				15,493.18				15,493.18
Other				235,208.53			\$ 221,000.00	456,208.53
Due to Other Funds	43,909.18		105,567.88					149,477.06
Deferred Revenue				1,895,458.81				1,895,458.81
TOTAL LIABILITIES	<u>6,293,909.18</u>	<u>207,325.03</u>	<u>312,323.01</u>	<u>2,620,226.27</u>			<u>221,000.00</u>	<u>9,654,783.49</u>
Fund Balances:								
Reserved for:								
Encumbrances		484,740.17	1,181,337.84	175,208.27				1,841,286.28
Arts & Cultural Events					\$ 117,747.76			117,747.76
Unreserved:								
Undesignated Fund Balance		2,743,767.37	(1,445,255.35)	1,405,455.39	817,529.46	\$ 1,088,080.85	197,224.38	4,806,802.10
Total Fund Equity:		<u>3,228,507.54</u>	<u>(263,917.51)</u>	<u>1,580,663.66</u>	<u>935,277.22</u>	<u>1,088,080.85</u>	<u>197,224.38</u>	<u>6,765,836.14</u>
Total Liabilities & Equity	<u>\$ 6,293,909.18</u>	<u>\$ 3,435,832.57</u>	<u>\$ 48,405.50</u>	<u>\$ 4,200,889.93</u>	<u>\$ 935,277.22</u>	<u>\$ 1,088,080.85</u>	<u>\$ 418,224.38</u>	<u>\$ 16,420,619.63</u>

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
- Special Revenue Funds -
For the Quarter Ended September 30, 2005
(Unaudited)
GAAP Basis
(qt1respec)

	HUD Section 108 Funding	Cash Projects	Community Development Block Grant	Other Grants	Civic Center	Expendable Trust	Revolving Loan Fund	Total Special Revenue Funds
REVENUE:								
Federal and State Grants and Aid			\$ 418,380.63	\$ 581,416.47				\$ 999,797.10
Nonenterprise Charges for								
Sale sand Services				96,341.55				96,341.55
Interest				204.02	\$ 4,372.37	\$ 2,714.95	\$ 5,795.93	13,087.27
Other				539,231.03	268,750.00	44,879.22		852,860.25
TOTAL REVENUES:	-	-	418,380.63	1,217,193.07	273,122.37	47,594.17	5,795.93	1,962,086.17
EXPENDITURES								
Current								
General Government		\$ 638,048.72	312,090.32	420,414.18		649.98		1,371,203.20
Public Safety		18,443.31		347,226.52				365,669.83
Health and Sanitation			6,311.42	296,559.19				302,870.61
Highways and Streets		318,212.81	131,935.06	286,545.13				736,693.00
Welfare and Human Services				47,138.28				47,138.28
Parks and Recreation		63,482.56	148,488.13	391,517.00				603,487.69
TOTAL EXPENDITURES	-	1,038,187.40	598,824.93	1,789,400.30	-	649.98	-	3,427,062.61
Excess/(Deficiency) of Revenues								
Over Expenditures		(1,038,187.40)	(180,444.30)	(572,207.23)	273,122.37	46,944.19	5,795.93	(1,464,976.44)
OTHER FINANCING SOURCES(USES):								
Transfers In		2,147,065.00						2,147,065.00
TOTAL OTHER	-	2,147,065.00	-	-	-	-	-	2,147,065.00
Excess(Deficiency) of Rev and Other								
Sources Over Exp and Other Uses		1,108,877.60	(180,444.30)	(572,207.23)	273,122.37	46,944.19	5,795.93	682,088.56
Fund Balance, Beginning of Period		2,119,629.94	(83,473.21)	2,152,870.89	662,154.85	1,041,136.66	191,428.45	6,083,747.58
Fund Balance, End of Period	\$ -	\$ 3,228,507.54	\$ (263,917.51)	\$ 1,580,663.66	\$ 935,277.22	\$ 1,088,080.85	\$ 197,224.38	\$ 6,765,836.14

City of Manchester, New Hampshire
Combining Balance Sheet
- Enterprise Funds -
September 30, 2005
(Unaudited)
(qt1bsente)

	Environmental Protection Division	Water	Aviation	Recreation	Aggregation	Total Enterprise Funds
ASSETS:						
Cash and Cash Equivalents	\$ 7,675,563.17	\$ 2,804,989.62		\$ (2,338,711.18)	\$ 13,960.66	\$ 8,155,802.27
Restricted Cash	876,313.27	7,547,859.66	\$ 29,299,351.66	12,288.04		37,735,812.63
Investments		9,339,880.52	45,061,397.23			54,401,277.75
Receivables	9,757,346.68	3,219,088.68	4,291,323.02	241,099.48	51,394.18	17,560,252.04
Prepaid Items	32,201.83	1,189,701.42	3,529,854.65	52,620.14		4,804,378.04
Due From Other Funds					(19,346.51)	(19,346.51)
Inventories	65,558.56	726,093.35	150,545.89			942,197.80
Property and Equipment, Net	115,985,352.96	100,466,786.68	354,762,599.30	12,266,730.43		583,481,469.37
TOTAL ASSETS:	\$ 134,392,336.47	\$ 125,294,399.93	\$ 437,095,071.75	\$ 10,234,026.91	\$ 46,008.33	\$ 707,061,843.39
LIABILITIES AND NET ASSETS						
LIABILITIES:						
Accounts Payable	\$ 1,025,930.62	\$ 942,421.09	\$ 3,254,254.70	\$ 186,915.59	\$ 1.74	\$ 5,409,523.74
Retainage Payable	504,425.18	3,539,199.94				4,043,625.12
Accrued Liabilities	1,341,852.88	933,713.52	8,290,740.87	308,530.71		10,874,837.98
Other		200,111.28	671,953.83	34,863.04		906,928.15
Due to state of NH	1,705,875.02	2,763,880.92				4,469,755.94
Due to Other Funds				248,398.00	1,743,446.56	1,991,844.56
Bonds Payable	26,572,303.95	48,139,148.19	263,278,368.31	2,368,031.10		340,357,851.55
Accrual for Compensated Absences	342,788.61	1,072,213.89	290,254.65	206,341.21		1,911,598.36
Deferred Revenue	510.00					510.00
TOTAL LIABILITIES	31,493,686.26	57,590,688.83	275,785,572.36	3,353,079.65	1,743,448.30	369,966,475.40
NET ASSETS:						
Invested in Capital Assets, net of related debt	89,413,049.01	55,725,487.37	173,540,748.68	9,898,699.33		328,577,984.39
Retained Earnings:						
Reserved for Equipment Replacement	312,920.08					312,920.08
Reserved for Coverage Account			5,289,609.00			5,289,609.00
Reserved for PFCs			4,468,202.43			4,468,202.43
Reserved for Revenue Bond O&M		1,400,000.00	6,772,000.00			8,172,000.00
Reserved for Revenue Fund			2,164,769.97			2,164,769.97
Unreserved	13,172,681.12	10,578,223.73	(30,925,830.69)	(3,017,752.07)	(1,697,439.97)	(11,890,117.88)
Total Net Assets	102,898,650.21	67,703,711.10	161,309,499.39	6,880,947.26	(1,697,439.97)	337,095,367.99
Total Liabilities & Net Assets	\$ 134,392,336.47	\$ 125,294,399.93	\$ 437,095,071.75	\$ 10,234,026.91	\$ 46,008.33	\$ 707,061,843.39

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses
and Changes in Net Assets
- Enterprise Funds -
For the Quarter Ended September 30, 2005
(Unaudited)
GAAP Basis
(qt1reente)

	Environmental Protection Division	Water Works	Aviation	Recreation	Aggregation	Combined Enterprises
Operating Revenues:						
Charges for Goods and Services	\$ 3,043,530.19	\$ 4,171,508.98	\$ 11,028,286.58	\$ 382,790.29		\$ 18,626,116.04
Contributions Operations	124,455.42					124,455.42
Other		(26,609.35)	830,810.96	100.00		804,301.61
Total Operating Revenues:	<u>3,167,985.61</u>	<u>4,144,899.63</u>	<u>11,859,097.54</u>	<u>382,890.29</u>	<u>-</u>	<u>19,554,873.07</u>
Operating Expenses:						
Personnel Services	669,234.56	1,301,868.22	1,244,566.38	367,222.48		3,582,891.64
Plant Maintenance	2,755,482.26	(3,863.69)	1,166,777.45	495,951.48		4,414,347.50
Light / Heat and Power	660,692.34	369,280.48	555,688.64	59,601.09		1,645,262.55
General and Administrative	162,708.77	783,196.63	3,988,529.30	46,891.14	\$ 190.00	4,981,515.84
Depreciation and Amortization	<u>1,240,935.00</u>	<u>522,522.00</u>	<u>4,009,636.20</u>	<u>157,501.55</u>		<u>5,930,594.75</u>
Total Operating Expenses:	<u>5,489,052.93</u>	<u>2,973,003.64</u>	<u>10,965,197.97</u>	<u>1,127,167.74</u>	<u>190.00</u>	<u>20,554,612.28</u>
Operating Income (Loss) Over Expenditures	<u>(2,321,067.32)</u>	<u>1,171,895.99</u>	<u>893,899.57</u>	<u>(744,277.45)</u>	<u>(190.00)</u>	<u>(999,739.21)</u>
Non Operating Revenues (Expenses), Net						
Soundproofing Program Grant			264,558.19			264,558.19
Soundproofing Program Expense			(64,713.00)			(64,713.00)
Interest Income	50,187.84	121,753.50	912,556.11	(5,247.92)	(5,104.11)	1,074,145.42
Interest Expense	(678,625.13)	(197,735.79)	(5,420,648.98)	(25,206.45)		(6,322,216.35)
Debt Principal		(300,975.00)				(300,975.00)
Passenger Facility Charges			1,047,431.66			1,047,431.66
Customer Facility Charges			893,823.75			893,823.75
Rent and Other	54,862.31			26,677.00		81,539.31
Bond issuance costs			(39,853.32)			(39,853.32)
Total Non Operating Revenues (Expenses)	<u>(573,574.98)</u>	<u>(376,957.29)</u>	<u>(2,406,845.59)</u>	<u>(3,777.37)</u>	<u>(5,104.11)</u>	<u>(3,366,259.34)</u>
Net Income Before Capital Contributions	(2,894,642.30)	794,938.70	(1,512,946.02)	(748,054.82)	(5,294.11)	(4,365,998.55)
Capital Contributions	<u>1,310,332.00</u>	<u>268,162.32</u>	<u>51,291.56</u>	<u>25,648.90</u>		<u>1,655,434.78</u>
Changes In Net Assets	(1,584,310.30)	1,063,101.02	(1,461,654.46)	(722,405.92)	(5,294.11)	(2,710,563.77)
Fund Net Assets, Beginning of Period	<u>104,482,960.51</u>	<u>66,640,610.08</u>	<u>162,771,153.85</u>	<u>7,603,353.18</u>	<u>(1,692,145.86)</u>	<u>339,805,931.76</u>
Fund Net Assets, End of Period	<u>\$ 102,898,650.21</u>	<u>\$ 67,703,711.10</u>	<u>\$ 161,309,499.39</u>	<u>\$ 6,880,947.26</u>	<u>\$ (1,697,439.97)</u>	<u>\$ 337,095,367.99</u>

City of Manchester, New Hampshire
Combining Balance Sheet
Permanent Trust Funds
September 30, 2005
(Unaudited)
(qt1bsperm)

	Nonexpendable Cemetery Trust	Nonexpendable Library Trust	Total Nonexpendable Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS:			
Cash and Cash Equivalents	\$ 254,189.61	\$ 43,524.90	\$ 297,714.51
Restricted cash and cash equivalent		80,925.95	80,925.95
Investments	14,390,558.47	2,751,438.24	17,141,996.71
Receivables	590.56		590.56
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS:	<u>\$ 14,645,338.64</u>	<u>\$ 2,875,889.09</u>	<u>\$ 17,521,227.73</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts payable	\$ 1,200.00		\$ 1,200.00
	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES	<u>1,200.00</u>	<u>-</u>	<u>1,200.00</u>
FUND EQUITY:			
Fund balances			
Reserved for			
Cemetery and Other Trust Funds	14,644,138.64		14,644,138.64
Library Trust Funds		\$ 2,875,889.09	2,875,889.09
	<u> </u>	<u> </u>	<u> </u>
Total Fund Equity:	<u>14,644,138.64</u>	<u>2,875,889.09</u>	<u>17,520,027.73</u>
Total Liabilities & Fund Equity	<u>\$ 14,645,338.64</u>	<u>\$ 2,875,889.09</u>	<u>\$ 17,521,227.73</u>

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses,
and Changes in Fund Balances
Non-expendable Trust Funds
For the Quarter ended September 30, 2005
(Unaudited)
(qt1reperm)

	Cemetery Trusts	Library Trust	Combined Nonexpendable Trusts
REVENUE:			
Interest	\$ 55,113.07	\$ 6,425.98	\$ 61,539.05
Contributions	25,655.00	1,524.13	27,179.13
Net gain (loss) on securities	400,978.57	8,811.33	409,789.90
TOTAL REVENUES:	<u>481,746.64</u>	<u>16,761.44</u>	<u>498,508.08</u>
EXPENSES			
General Administrative		22,086.54	22,086.54
Investment management fee	2,036.74	4,225.98	6,262.72
TOTAL EXPENSES	<u>2,036.74</u>	<u>26,312.52</u>	<u>28,349.26</u>
Excess(deficiency) of revenues over expenses	479,709.90	(9,551.08)	470,158.82
Fund Balance, Beginning of Period	<u>14,164,428.74</u>	<u>2,885,440.17</u>	<u>17,049,868.91</u>
Fund Balance, End of Period	<u>\$ 14,644,138.64</u>	<u>\$ 2,875,889.09</u>	<u>\$ 17,520,027.73</u>

City of Manchester, New Hampshire
Combining Balance Sheet
- Fiduciary Trust & Agency Funds -
September 30, 2005
(Unaudited)
(qt1bsfidu)

	CRS Pension Trust	Old System Trust	Nonexpendable Agency Fund	Total Trusts and Agency Funds
ASSETS:				
Cash and Cash Equivalents		\$ 570,895.96		\$ 570,895.96
Investments	\$ 105,005,190.00	18,407,703.29		123,412,893.29
Receivables	1,698,358.00			1,698,358.00
Prepaid expenses	8,300.00			8,300.00
Equipment	171,928.00			171,928.00
TOTAL ASSETS:	<u>\$ 106,883,776.00</u>	<u>\$ 18,978,599.25</u>	<u>\$ -</u>	<u>\$ 125,862,375.25</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	\$ 164,516.00			\$ 164,516.00
Accrued liabilities	474,817.00			474,817.00
TOTAL LIABILITIES	<u>639,333.00</u>	<u>-</u>	<u>-</u>	<u>639,333.00</u>
FUND EQUITY:				
Fund balances				
Reserved for				
Cemetery and Other Trust Funds	106,244,443.00	\$ 18,978,599.25		125,223,042.25
Total Fund Equity:	<u>106,244,443.00</u>	<u>18,978,599.25</u>	<u>-</u>	<u>125,223,042.25</u>
Total Liabilities & Fund Equity	<u>\$ 106,883,776.00</u>	<u>\$ 18,978,599.25</u>	<u>\$ -</u>	<u>\$ 125,862,375.25</u>

City of Manchester, New Hampshire
Discrete Component Units
Combining Statement of Changes
in Fiduciary Net Assets Fiduciary Funds
For the Quarter Ended September 30, 2005
(Unaudited)
(qt1refidu)

	CRS Pension Trust	Expendable Old System Trust	Agency Fund	Combined Fiduciary Trusts
	<hr/>	<hr/>	<hr/>	<hr/>
Additions:				
Interest		109,067.17		109,067.17
Net realized and unrealized appreciation in fair value of inves		396,192.58		396,192.58
	<hr/>	<hr/>	<hr/>	<hr/>
Net investment income	-	505,259.75	-	505,259.75
	<hr/>	<hr/>	<hr/>	<hr/>
Contributions:				
Total additions	-	505,259.75	-	505,259.75
	<hr/>	<hr/>	<hr/>	<hr/>
Deductions				
Benefits paid directly to participa		472,878.69		472,878.69
Administrative expenses		15,927.15		15,927.15
	<hr/>	<hr/>	<hr/>	<hr/>
Total deductions	-	488,805.84	-	488,805.84
	<hr/>	<hr/>	<hr/>	<hr/>
Net Increase (Decrease)	-	16,453.91	-	16,453.91
	<hr/>	<hr/>	<hr/>	<hr/>
Retained Earnings, Beginning of Period	106,244,443.00	18,962,145.34	-	125,206,588.34
	<hr/>	<hr/>	<hr/>	<hr/>
Retained Earnings, End of Period	<u>\$ 106,244,443.00</u>	<u>\$ 18,978,599.25</u>	<u>\$ -</u>	<u>\$ 125,223,042.25</u>

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2005, 2004 AND 2003**

	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2006 MODIFIED BUDGET	2006 PERCENTAGE UNOBLIGATED
<u>ALDERMEN</u>					
SALARIES & WAGES	\$ 17,500	\$ 17,500	\$ 17,500	\$ 70,000	75.0%
EMPLOYEE BENEFITS	20,264	18,491	25,895	104,208	82.3%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES				808	100.0%
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS					
TOTAL EXPENSES	37,764	35,991	43,395	175,016	75.2%
TOTAL REVENUES	-	-	-	-	0.0%
<u>ASSESSORS</u>					
SALARIES & WAGES	110,493	115,298	124,928	540,240	76.9%
EMPLOYEE BENEFITS	46,324	28,515	34,543	154,309	77.6%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES		25	25	4,700	99.5%
OTHER PURCHASED SERVICES	4,311	4,329	5,829	16,140	63.9%
SUPPLIES & MATERIALS	1,481	390	720	9,380	92.3%
CAPITAL OUTLAY		2,752		2,300	100.0%
MISCELLANEOUS	1,093		70	2,700	97.4%
TOTAL EXPENSES	163,702	151,310	166,115	729,769	77.2%
TOTAL REVENUES	38,470	66,676	28,796	792,960	96.4%
<u>BUILDING & HOUSING CODE</u>					
SALARIES & WAGES	225,018	241,405	247,070	1,068,878	76.9%
EMPLOYEE BENEFITS	142,024	79,372	90,493	377,786	76.0%
PURCHASED PROFESSIONAL SERVICES				549	100.0%
PURCHASED PROPERTY SERVICES	784	864	1,425	6,354	77.6%
OTHER PURCHASED SERVICES	7,591	8,396	55,472	48,721	-13.9%
SUPPLIES & MATERIALS	896	93	660	8,527	92.3%
CAPITAL OUTLAY					
MISCELLANEOUS	130		75	3,000	97.5%
TOTAL EXPENSES	376,443	330,130	395,195	1,513,815	73.9%
TOTAL REVENUES	586,578	707,941	447,692	2,050,000	78.2%
<u>CITY CLERK</u>					
SALARIES & WAGES	194,978	196,015	164,450	863,013	80.9%
EMPLOYEE BENEFITS	96,343	53,223	54,166	253,428	78.6%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	5,676	11,061	9,564	24,082	60.3%
OTHER PURCHASED SERVICES	26,887	72,431	33,676	134,986	75.1%
SUPPLIES & MATERIALS	1,865	1,442	2,408	19,150	87.4%
CAPITAL OUTLAY				2,000	100.0%
MISCELLANEOUS	8,124	3,922	426	60,500	99.3%
TOTAL EXPENSES	333,873	338,093	264,690	1,357,159	80.5%
TOTAL REVENUES	119,467	165,477	117,760	1,565,425	92.5%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2005, 2004 AND 2003**

	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2006 MODIFIED BUDGET	2006 PERCENTAGE UNOBLIGATED
<u>ECONOMIC DEVELOPMENT</u>					
SALARIES & WAGES	\$ 23,029	\$ 23,601	\$ 42,973	\$ 180,439	76.2%
EMPLOYEE BENEFITS	20,733	6,500	13,623	54,221	74.9%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	323	374		1,000	100.0%
OTHER PURCHASED SERVICES	2,303	2,148	2,855	22,689	87.4%
SUPPLIES & MATERIALS	81	218	1,540	1,600	3.8%
CAPITAL OUTLAY					
MISCELLANEOUS	680	325	325	1,500	78.3%
TOTAL EXPENSES	47,149	33,166	61,316	261,449	76.5%
TOTAL REVENUES	152,092	35,451	50	120,901	100.0%
<u>SOLICITOR</u>					
SALARIES & WAGES	171,270	169,627	183,573	820,269	77.6%
EMPLOYEE BENEFITS	162,703	106,989	120,565	253,491	52.4%
PURCHASED PROFESSIONAL SERVICES		124	3,750	17,125	78.1%
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES	24,597	109,841	138,442	11,836	-1069.7%
SUPPLIES & MATERIALS	2,291	2,191	3,906	14,650	73.3%
CAPITAL OUTLAY					
MISCELLANEOUS	3,255	18,413	63,096	121,445	48.0%
TOTAL EXPENSES	364,116	407,184	513,332	1,238,816	58.6%
TOTAL REVENUES	-	-	-	463,810	100.0%
<u>FINANCE</u>					
SALARIES & WAGES	172,245	181,756	164,723	747,509	78.0%
EMPLOYEE BENEFITS	91,487	46,709	46,994	226,643	79.3%
PURCHASED PROFESSIONAL SERVICES	27,431	76,404	40,637	221,606	81.7%
PURCHASED PROPERTY SERVICES	2,752	30,718	11,000	31,600	65.2%
OTHER PURCHASED SERVICES	5,939	3,167	5,143	33,022	84.4%
SUPPLIES & MATERIALS	2,584	1,344	2,148	9,500	77.4%
CAPITAL OUTLAY		216		1,260	100.0%
MISCELLANEOUS	33,325	38,385	1,541	7,200	78.6%
TOTAL EXPENSES	335,763	378,697	272,186	1,278,340	78.7%
TOTAL REVENUES	278,351	344,626	700,856	7,798,656	91.0%
<u>INFORMATION SYSTEMS</u>					
SALARIES & WAGES	250,790	258,365	268,130	1,184,555	77.4%
EMPLOYEE BENEFITS	154,536	79,402	98,574	407,060	75.8%
PURCHASED PROFESSIONAL SERVICES	11,600	11,600	12,870	12,870	0.0%
PURCHASED PROPERTY SERVICES	290,877	308,914	352,166	464,074	24.1%
OTHER PURCHASED SERVICES	71,601	73,616	56,488	99,801	43.4%
SUPPLIES & MATERIALS	3,394	23,786	3,512	31,800	89.0%
CAPITAL OUTLAY	43,936	88,669	2,194		
MISCELLANEOUS	300	532		500	100.0%
TOTAL EXPENSES	827,034	844,883	793,934	2,200,660	63.9%
TOTAL REVENUES	-	-	860	114,235	99.2%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2005, 2004 AND 2003**

	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2006 MODIFIED BUDGET	2006 PERCENTAGE UNOBLIGATED
<u>MAYOR'S</u>					
SALARIES & WAGES	\$ 50,228	\$ 48,216	\$ 49,232	\$ 211,659	76.7%
EMPLOYEE BENEFITS	30,840	14,646	16,978	73,187	76.8%
PURCHASED PROFESSIONAL SERVICES				100	100.0%
PURCHASED PROPERTY SERVICES				6,144	87.3%
OTHER PURCHASED SERVICES	947	778	783	1,100	100.0%
SUPPLIES & MATERIALS	207	196			
CAPITAL OUTLAY					
MISCELLANEOUS					
TOTAL EXPENSES	82,222	63,835	66,993	292,190	77.1%
TOTAL REVENUES	-	-	-	-	
<u>YOUTH SERVICES</u>					
SALARIES & WAGES	99,199	76,967	94,442	380,747	75.2%
EMPLOYEE BENEFITS	53,834	21,249	29,857	128,406	76.7%
PURCHASED PROFESSIONAL SERVICES	488		548	1,500	63.5%
PURCHASED PROPERTY SERVICES	6,859	2,100	3,099	11,775	73.7%
OTHER PURCHASED SERVICES	921	2,045	3,458	13,189	73.8%
SUPPLIES & MATERIALS	1,005	327	336	3,564	90.6%
CAPITAL OUTLAY			14,021	4,660	-200.9%
MISCELLANEOUS	(580)	135	(3,306)	9,864	133.5%
TOTAL EXPENSES	161,726	102,823	142,455	553,705	74.3%
TOTAL REVENUES	-	4,594	-	-	
<u>HUMAN RESOURCES</u>					
SALARIES & WAGES	170,404	142,505	149,719	630,700	76.3%
EMPLOYEE BENEFITS	111,678	548,175	(326,547)	249,069	231.1%
PURCHASED PROFESSIONAL SERVICES	6,165	30,102	30,000	45,000	33.3%
PURCHASED PROPERTY SERVICES				150	100.0%
OTHER PURCHASED SERVICES	3,361	5,355	4,299	30,326	85.8%
SUPPLIES & MATERIALS	2,451	3,261	4,086	9,967	59.0%
CAPITAL OUTLAY	9,998	1,200			
MISCELLANEOUS	(3,690)	349	2,214	7,800	71.6%
TOTAL EXPENSES	300,367	730,947	(136,229)	973,012	114.0%
TOTAL REVENUES	84	-	2,005	17,000	88.2%
<u>PLANNING</u>					
SALARIES & WAGES	166,106	158,199	164,528	709,084	76.8%
EMPLOYEE BENEFITS	102,135	44,238	48,861	213,825	77.1%
PURCHASED PROFESSIONAL SERVICES				2,500	100.0%
PURCHASED PROPERTY SERVICES	354	791	865	1,150	24.8%
OTHER PURCHASED SERVICES	5,208	744	354	13,521	97.4%
SUPPLIES & MATERIALS	635	466	872	2,850	69.4%
CAPITAL OUTLAY					
MISCELLANEOUS	2,386		20	250	92.0%
TOTAL EXPENSES	276,824	204,438	215,500	943,180	77.2%
TOTAL REVENUES	60,635	57,276	35,264	319,000	88.9%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2005, 2004 AND 2003**

	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2006 MODIFIED BUDGET	2006 PERCENTAGE UNOBLIGATED
<u>BUILDING MAINTENANCE DIVISION</u>					
SALARIES & WAGES	\$ 158,292	\$ 184,012	\$ 231,089	\$ 957,245	75.9%
EMPLOYEE BENEFITS	100,175	61,522	80,277	341,044	76.5%
PURCHASED PROFESSIONAL SERVICES	266	1,026	1,205	4,255	71.7%
PURCHASED PROPERTY SERVICES	136,119	95,970	143,052	327,700	56.3%
OTHER PURCHASED SERVICES	3,652,915	3,820,061	4,269,195	4,336,122	1.5%
SUPPLIES & MATERIALS	122,955	93,622	130,264	433,403	69.9%
CAPITAL OUTLAY	6,946	7,993	4,385	18,253	76.0%
MISCELLANEOUS	83,123	54,909	122,461	737,279	83.4%
TOTAL EXPENSES	4,260,791	4,319,116	4,981,928	7,155,301	30.4%
TOTAL REVENUES	-	75	14	6,351,635	100.0%
<u>TAX COLLECTOR</u>					
SALARIES & WAGES	121,073	115,521	118,679	524,370	77.4%
EMPLOYEE BENEFITS	73,722	34,829	42,728	162,660	73.7%
PURCHASED PROFESSIONAL SERVICES	224	129	544	20,000	97.3%
PURCHASED PROPERTY SERVICES	852	852		992	100.0%
OTHER PURCHASED SERVICES	4,658	5,643	5,100	40,066	87.3%
SUPPLIES & MATERIALS	364	550	425	9,750	95.6%
CAPITAL OUTLAY					
MISCELLANEOUS		13	40	200	80.0%
TOTAL EXPENSES	200,893	157,537	167,516	758,038	77.9%
TOTAL REVENUES	4,177,400	4,416,218	4,303,484	16,691,000	74.2%
<u>FIRE</u>					
SALARIES & WAGES	3,361,827	3,267,557	3,525,870	15,255,574	76.9%
EMPLOYEE BENEFITS	1,057,558	1,006,024	1,228,327	5,199,686	76.4%
PURCHASED PROFESSIONAL SERVICES	4,200	4,200	435	15,760	97.2%
PURCHASED PROPERTY SERVICES	105,743	91,027	111,507	356,726	68.7%
OTHER PURCHASED SERVICES	15,318	51,036	30,277	174,614	82.7%
SUPPLIES & MATERIALS	64,073	73,402	97,824	419,931	76.7%
CAPITAL OUTLAY	13,723	100,374	87,344	70,822	-23.3%
MISCELLANEOUS	2,282	3,683	6,263	22,388	72.0%
TOTAL EXPENSES	4,624,724	4,597,302	5,087,847	21,515,501	76.4%
TOTAL REVENUES	25,393	102,190	34,887	393,250	91.1%
<u>POLICE</u>					
SALARIES & WAGES	3,283,685	3,172,582	3,286,527	15,494,636	78.8%
EMPLOYEE BENEFITS	991,582	904,494	1,124,023	4,730,131	76.2%
PURCHASED PROFESSIONAL SERVICES	3,591	359	1,903	8,000	76.2%
PURCHASED PROPERTY SERVICES	197,817	179,086	145,625	237,400	38.7%
OTHER PURCHASED SERVICES	94,680	90,840	61,271	206,066	70.3%
SUPPLIES & MATERIALS	322,605	306,234	285,016	489,600	41.8%
CAPITAL OUTLAY	1,161	3,669	3,479	7,900	56.0%
MISCELLANEOUS	49,116	57,340	20,592	123,800	83.4%
TOTAL EXPENSES	4,944,237	4,714,604	4,928,436	21,297,533	76.9%
TOTAL REVENUES	402,939	365,088	385,907	2,112,649	81.7%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2005, 2004 AND 2003**

	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2006 MODIFIED BUDGET	2006 PERCENTAGE UNOBLIGATED
<u>HEALTH</u>					
SALARIES & WAGES	\$ 338,548	\$ 351,751	\$ 371,270	\$ 2,381,968	84.4%
EMPLOYEE BENEFITS	295,999	102,746	124,537	834,764	85.1%
PURCHASED PROFESSIONAL SERVICES	497	1,096	5,921	5,000	-18.4%
PURCHASED PROPERTY SERVICES	4,769	7,716	2,108	18,400	88.5%
OTHER PURCHASED SERVICES	2,718	7,631	3,456	33,661	89.7%
SUPPLIES & MATERIALS	15,531	17,181	22,028	93,300	76.4%
CAPITAL OUTLAY	3,567				
MISCELLANEOUS	2,105	4,256	1,584	23,030	93.1%
TOTAL EXPENSES	663,734	492,377	530,904	3,390,123	84.3%
TOTAL REVENUES	45,400	26,280	32,292	1,932,108	98.3%
<u>HIGHWAY</u>					
SALARIES & WAGES	1,832,973	1,800,497	1,980,705	8,633,074	77.1%
EMPLOYEE BENEFITS	1,116,206	644,144	743,310	3,129,258	76.2%
PURCHASED PROFESSIONAL SERVICES	396	588	652	7,350	91.1%
PURCHASED PROPERTY SERVICES	1,411,808	1,639,058	1,693,632	5,129,577	67.0%
OTHER PURCHASED SERVICES	83,341	60,480	116,691	232,251	49.8%
SUPPLIES & MATERIALS	112,576	144,968	171,283	1,473,800	88.4%
CAPITAL OUTLAY	5,691	2,753	4,440	5,000	11.2%
MISCELLANEOUS	308,230	323,070	244,755	1,108,314	77.9%
TOTAL EXPENSES	4,871,221	4,615,557	4,955,468	19,718,624	74.9%
TOTAL REVENUES	1,550,623	977,394	1,193,227	3,724,836	68.0%
<u>TRAFFIC</u>					
SALARIES & WAGES	176,856	177,694	167,751	762,411	78.0%
EMPLOYEE BENEFITS	106,070	66,783	63,648	314,989	79.8%
PURCHASED PROFESSIONAL SERVICES	7,169	4,809	6,248	28,380	78.0%
PURCHASED PROPERTY SERVICES	16,251	231,906	207,747	1,120,404	81.5%
OTHER PURCHASED SERVICES	132,896	90,262	127,230	582,859	78.2%
SUPPLIES & MATERIALS	68,097	48,739	64,589	267,747	75.9%
CAPITAL OUTLAY					
MISCELLANEOUS	846	1,368	635	730	13.0%
TOTAL EXPENSES	508,185	621,561	637,848	3,077,520	79.3%
TOTAL REVENUES	1,068,076	1,019,536	1,021,088	4,778,627	78.6%
<u>WELFARE</u>					
SALARIES & WAGES	109,623	108,811	110,191	520,539	78.8%
EMPLOYEE BENEFITS	64,680	32,076	38,496	165,776	76.8%
PURCHASED PROFESSIONAL SERVICES	54,000	46,960	48,000	182,000	73.6%
PURCHASED PROPERTY SERVICES	19,507	873	632	3,000	78.9%
OTHER PURCHASED SERVICES	4,279	16,681	1,036	10,986	90.6%
SUPPLIES & MATERIALS	707	242	646	2,300	71.9%
CAPITAL OUTLAY				500	100.0%
MISCELLANEOUS	82,623	103,823	121,212	386,285	68.6%
TOTAL EXPENSES	335,419	309,466	320,213	1,271,386	74.8%
TOTAL REVENUES	12,914	40,056	12,872	75,000	82.8%

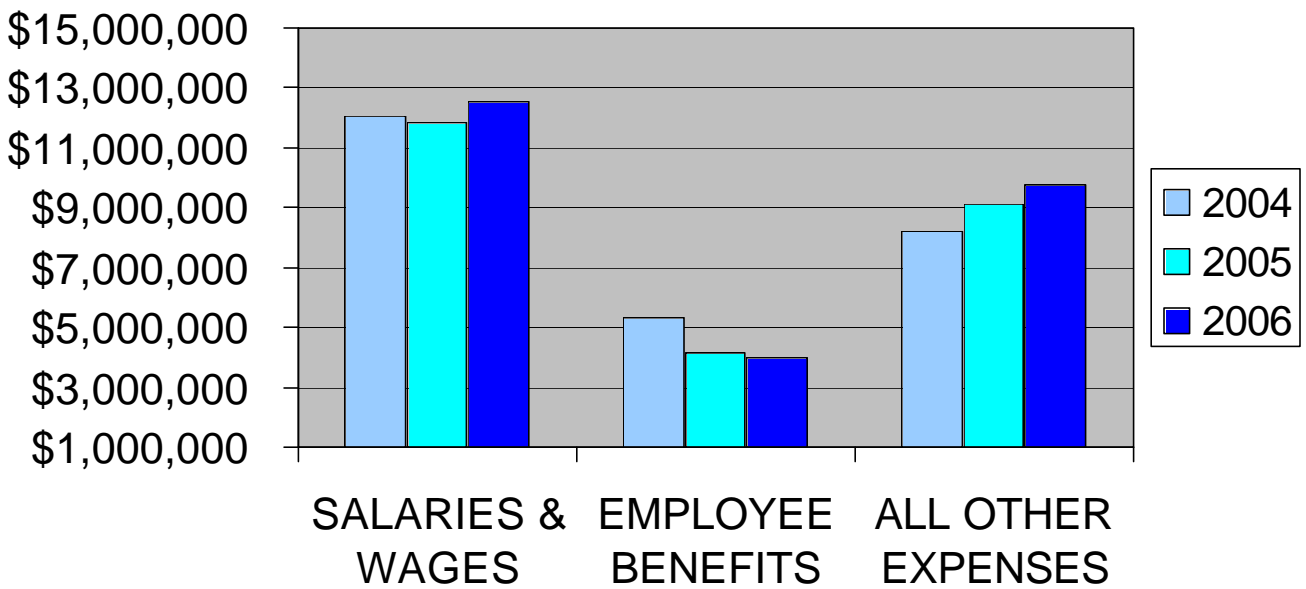
**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2005, 2004 AND 2003**

	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2006 MODIFIED BUDGET	2006 PERCENTAGE UNOBLIGATED
<u>PARKS, RECREATION & CEMETERY</u>					
SALARIES & WAGES	\$ 608,163	\$ 639,905	\$ 626,445	\$ 2,096,815	70.1%
EMPLOYEE BENEFITS	211,668	139,766	163,989	573,878	71.4%
PURCHASED PROFESSIONAL SERVICES	384	598	105	1,000	89.5%
PURCHASED PROPERTY SERVICES	17,586	23,238	36,134	112,200	67.8%
OTHER PURCHASED SERVICES	15,177	12,433	29,437	62,745	53.1%
SUPPLIES & MATERIALS	47,302	64,668	72,955	359,137	79.7%
CAPITAL OUTLAY		8,560		25,000	100.0%
MISCELLANEOUS	110,198	81,895	80,713	151,072	46.6%
TOTAL EXPENSES	1,010,478	971,063	1,009,779	3,381,847	70.1%
TOTAL REVENUES	43,251	69,010	87,677	655,352	86.6%
<u>LIBRARY</u>					
SALARIES & WAGES	358,744	367,501	389,986	1,673,493	76.7%
EMPLOYEE BENEFITS	225,307	115,489	133,078	548,517	75.7%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	56,983	67,176	65,063	73,200	11.1%
OTHER PURCHASED SERVICES	(1,221)	6,343	7,425	65,876	88.7%
SUPPLIES & MATERIALS	47,948	70,359	72,567	339,989	78.7%
CAPITAL OUTLAY					
MISCELLANEOUS	102	91	108	400	73.0%
TOTAL EXPENSES	687,863	626,958	668,227	2,701,475	75.3%
TOTAL REVENUES	-	-	-	-	
<u>ELDERLY SERVICES</u>					
SALARIES & WAGES	40,394	40,306	41,411	179,547	76.9%
EMPLOYEE BENEFITS	28,592	15,725	18,566	74,103	74.9%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	87,706	19,795	837	1,525	45.1%
OTHER PURCHASED SERVICES	2,506	3,405	3,255	4,981	34.7%
SUPPLIES & MATERIALS	5,484	13,260	31,206	34,852	10.5%
CAPITAL OUTLAY					
MISCELLANEOUS				130	100.0%
TOTAL EXPENSES	164,682	92,490	95,275	295,138	67.7%
TOTAL REVENUES	-	-	-	-	
<u>MCTV</u>					
SALARIES & WAGES				339,862	100.0%
EMPLOYEE BENEFITS				25,065	100.0%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES					
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS			116,000	93,738	-23.7%
TOTAL EXPENSES	-	-	116,000	458,665	74.7%
TOTAL REVENUES	-	-	-	-	

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2005, 2004 AND 2003**

	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2006 MODIFIED BUDGET	2006 PERCENTAGE UNOBLIGATED
<u>TOTAL GENERAL FUND</u>					
SALARIES & WAGES	\$ 12,041,438	\$ 11,855,590	\$ 12,521,192	\$ 56,226,627	77.7%
EMPLOYEE BENEFITS	5,304,460	4,171,106	4,014,981	18,595,504	78.4%
ALL OTHER EXPENSES	8,233,312	9,112,834	9,762,150	21,716,131	55.0%
TOTAL GENERAL FUND EXPENSES	25,579,210	25,139,529	26,298,323	96,538,262	72.8%
TOTAL GENERAL FUND REVENUES	8,561,673	8,397,888	8,404,731	49,956,444	83.2%

Total General Fund Expenditures



**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2005, 2004 AND 2003**

	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2006 MODIFIED BUDGET	2006 PERCENTAGE UNOBLIGATED
AGGREGATION					
SALARIES & WAGES	\$ 17,058	\$ 15,711		\$ 251,224	100.0%
EMPLOYEE BENEFITS	25,793	4,215		103,608	100.0%
PURCHASED PROFESSIONAL SERVICES				1,800	100.0%
PURCHASED PROPERTY SERVICES				139,750	99.9%
OTHER PURCHASED SERVICES	3	95	\$ 188	4,800	100.0%
SUPPLIES & MATERIALS				10,000	100.0%
CAPITAL OUTLAY		1,906		323,500	100.0%
MISCELLANEOUS	7,891	6,913			
TOTAL EXPENSES	50,745	28,840	188	834,682	100.0%
TOTAL REVENUES	1,679	-	-	1,440,200	100.0%
AVIATION					
SALARIES & WAGES	822,213	862,557	920,290	4,636,120	80.1%
EMPLOYEE BENEFITS	439,733	293,749	344,589	1,600,880	78.5%
PURCHASED PROFESSIONAL SERVICES	155,043	218,401	280,676	565,000	50.3%
PURCHASED PROPERTY SERVICES	7,016,936	9,024,136	10,984,112	11,341,000	3.1%
OTHER PURCHASED SERVICES	566,812	856,384	614,435	1,444,000	57.4%
SUPPLIES & MATERIALS	1,488,190	2,355,166	2,924,004	3,365,100	13.1%
CAPITAL OUTLAY	118,084	51,648	99,173	564,000	82.4%
MISCELLANEOUS	8,958,385	5,881,037	5,747,532	23,541,000	75.6%
TOTAL EXPENSES	19,565,396	19,543,077	21,914,811	47,057,100	53.4%
TOTAL REVENUES	12,204,868	22,420,652	22,420,652	54,403,450	58.8%
ENVIRONMENTAL PROTECTION					
SALARIES & WAGES	478,367	467,686	494,115	2,273,846	78.3%
EMPLOYEE BENEFITS	225,372	141,820	175,048	867,701	79.8%
PURCHASED PROFESSIONAL SERVICES	(1,130)	29,641	8,610	116,552	92.6%
PURCHASED PROPERTY SERVICES	193,469	176,798	122,530	508,667	75.9%
OTHER PURCHASED SERVICES	52,297	64,923	78,372	216,520	63.8%
SUPPLIES & MATERIALS	503,078	555,525	777,538	2,728,405	71.5%
CAPITAL OUTLAY	3,488	(3,184)	(1,313)	64,250	102.0%
MISCELLANEOUS	3,554,809	4,022,095	5,108,210	8,408,394	39.2%
TOTAL EXPENSES	5,009,750	5,455,304	6,763,110	15,184,335	55.5%
TOTAL REVENUES	3,271,993	3,436,944	3,436,944	14,336,020	76.0%
RECREATION					
SALARIES & WAGES	274,004	273,616	280,816	1,470,366	80.9%
EMPLOYEE BENEFITS	147,330	73,194	86,407	434,030	80.1%
PURCHASED PROFESSIONAL SERVICES	1,097	1,353	1,455	4,700	69.0%
PURCHASED PROPERTY SERVICES	16,180	13,492	18,326	117,750	84.4%
OTHER PURCHASED SERVICES	11,687	10,342	15,746	122,258	87.1%
SUPPLIES & MATERIALS	61,772	66,851	82,424	533,350	84.5%
CAPITAL OUTLAY	6,450	1,300		33,500	100.0%
MISCELLANEOUS	82,586	29,445	25,535	529,795	95.2%
TOTAL EXPENSES	601,106	469,594	510,709	3,245,749	84.3%
TOTAL REVENUES	290,716	417,069	417,069	2,461,968	83.1%